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PART I—Orders and Notifications by the Governor of West Bengal, the High Court, Government Treasury, etc.

GOVERNMENT OF WEST BENGAL
FINANCE DEPARTMENT
REVENUE

NOTIFICATION

No. 177 -F.T.-the 5th day of February, 2016.-In exercise of the power conferred by section 10 of the West Bengal Entertainments and Luxuries (Hotels and Restaurants) Tax Act, 1972 (West Ben. Act XXI of 1972), the Governor is pleased hereby to make the following amendments in the West Bengal Entertainments and Luxuries (Hotels and Restaurants) Tax Rules, 1972, as subsequently amended (hereinafter referred to as the said rules):—

Amendments

In the said rules,—

(1) in rule 4, for clause (b), substitute the following clause :-

“(b) where the entertainment in such hotel or restaurant is a regular feature, in respect of entertainment during a month, within the seventh day of the month following the month of entertainments, and shall furnish electronically, through the website of the Directorate of Agricultural Income Tax, West Bengal, within twenty days from the expiry of each quarter, to the Assessing Officer a return in Form A along with the receipted copies of challans showing the payment of entertainment tax payable for each of the months of such quarter. A register shall also be maintained by the proprietor containing similar particulars as in Form A.”;

(2) in rule 4A, in sub-rule(3), after the words “appropriate Government Treasury,” insert the words “electronically, through the website of the Directorate of Agricultural Income Tax, West Bengal”;

(3) in rule 10, in sub-rule (2), after the words “appropriate Government Treasury” insert the words “electronically, through the website of the Directorate of Agricultural Income Tax, West Bengal,”;

(4) in rule 10A, in sub-rule (3), after the words “on which payment shall be made,” insert the words “electronically, through the website of the Directorate of Agricultural Income Tax, West Bengal”.

2. This notification shall be deemed to have come into force with effect from the 1st day of January, 2016.

By order of the Governor,

S.P. SUKUL

Joint Secretary to the Govt. of West Bengal.